

UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MICHIGAN

In Re:

Curtis C. Rayner

Case No. 18-51763-MLO

Chapter 13

Debtor.

Hon. Maria L. Oxholm

**MICHIGAN DEPARTMENT OF TREASURY'S OBJECTION TO
DEBTOR'S AMENDED CHAPTER 13 PLAN**

The State of Michigan Department of Treasury (Treasury) through its attorneys Dana Nessel, Attorney General, and Moe Freedman, Assistant Attorney General, objects to the proposed plan as follows:

1. Debtor filed this case on August 24, 2018.
2. Treasury filed a proof of claim in this case for unpaid taxes that consists of a secured claim in the amount of \$30,288.75, a priority tax claim in the amount of \$994.74 and a general unsecured claim in the amount of \$1,647.58
3. Debtor filed his Amended Chapter 13 plan on July 23, 2019.

4. At the top of the plan Debtor indicated that the plan did not contain a Nonstandard Provision, nor did it contain an limit on the amount of a secured claim based on valuation of the collateral, nor an avoidance of a security interest or claim

5. Nonetheless, the plan lists Treasury's secured claim as "modified" lists the interest rate at zero and contains a monthly payment in the amount of \$425.44, for a total of \$22, 123.00, to be paid by the trustee.


6. Treasury is entitled to receive the entire amount of its claim, with interest the governmental rate (5.41%), and objects to this treatment of its claim.

7. Additionally, portions of the secured claim would be entitled not only to treatment as a secured claim, priority tax treatment, and Treasury would be entitled to receive priority tax treatment for that portion of the claim

WHEREFORE, it is prayed that this court deny confirmation of the Debtor's plan and that the State of Michigan, Department of Treasury, be granted such relief as is just and proper.

Respectfully submitted,

Dana Nessel
Attorney General


/s/Moe Freedman
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Dated August 9, 2019